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THE WORKERS COMPENSATION ACT
(C.C.S.M. c. W200)

Interest, Penalties and Financial Matters Regulation

Regulation 15/2015
Registered January 19, 2015

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Definitions

1 The following definitions apply in this regulation.

"Act" means *The Workers Compensation Act*.

"business day" means Monday to Friday, except a day that is a holiday.

"employer's assessment" means the assessment due as determined by the board.

"examination" means an examination or inquiry conducted under subsection 99(2) of the Act.

INTEREST

Interest on under-assessment

2 The rate of interest on an amount payable under subsection 80(6.1) of the Act is

(a) for the period January 1 to June 30, the sum of the prime lending rate of the Royal Bank of Canada on the first business day after December 15 of the previous year, plus 3%, compounded monthly; and

(b) for the period July 1 to December 31, the sum of the prime lending rate of the Royal Bank of Canada on the first business day after June 15 of that year, plus 3%, compounded monthly.

Interest for failure to pay assessments

3 The rate of interest on an amount payable under subsection 80.1(5) or 86(2) of the Act is

(a) for the period January 1 to June 30, the sum of the prime lending rate of the Royal Bank of Canada on the first business day after December 15 of the previous year, plus 5%, compounded monthly; and

(b) for the period July 1 to December 31, the sum of the prime lending rate of the Royal Bank of Canada on the first business day after June 15 of that year, plus 5%, compounded monthly.

MINIMUM ASSESSMENT

Minimum assessment

4 For the purpose of subsection 81(9) of the Act, the minimum assessment is \$100.

ADMINISTRATIVE PENALTIES

Amount of administrative penalties — contravention of Act

5(1) The administrative penalty for failing to comply with the section or subsection of the Act listed in Column 1 of the following table is the amount listed opposite in Column 2:

Column 1 Provision	Column 2 Penalty Amount
4(1.1) (payment on day of accident)	\$225
4(1.2) (no deduction for payment on day of accident)	\$225

11	(principal's duty to see that contractor files statements)	\$225
15	(no deduction from wages by employer, no contribution from worker)	\$225
18	(employer to report accident)	\$500
18.1	(employer to report worker's return to work)	Greater of: - \$225, or - 10% of the amount of the claim overpayment
19(4)	(worker's duty to report return to work)	Greater of: - \$225, or - 10% of the amount of the claim overpayment
19.1(1)	(discouraging worker from claiming)	\$4,000 (first contravention) \$5,000 (second contravention) \$6,000 (third or subsequent contravention)
19.1(2)	(no discriminatory action)	\$4,000 (first contravention) \$5,000 (second contravention) \$6,000 (third or subsequent contravention)
68(3)	(contravenes a regulation)	\$225, if no other amount is prescribed for the contravention
86(1)(c)	(failure to produce documents or books)	\$225
98(1)	(return re new industry)	Lesser of: - \$5,000, or - 10% of the employer's assessment for the year in which the failure occurs

Amount of claim overpayment

5(2) For the purpose of the table in subsection (1), the amount of a claim overpayment is the amount determined by the board.

Obligation to re-employ

6 The amount of the administrative penalty for failing to comply with section 49.3 of the Act (obligation to re-employ) is the lesser of

- (a) the amount of the worker's net average earning with the employer for the year before the accident; or
- (b) the following amount, if applicable,
 - (i) the greater of \$5,000 or the amount of the worker's net average earnings with that employer for the three months before the accident, if the board is satisfied that
 - (A) it is the employer's first failure to comply with section 49.3, or
 - (B) the employer has not been found to have failed to comply with section 49.3 in the preceding five years, or
 - (ii) the greater of \$10,000 or the amount of the worker's net average earnings with that employer for the six months before the accident, if the board is satisfied that the employer has been found to have failed to comply with section 49.3 no more than once in the preceding five years.

**FINANCIAL MATTERS AND ADMINISTRATIVE PENALTIES
RESPECTING FINANCIAL MATTERS**

When estimate or statement is received

7 A payroll return or other statement required under subsections 80(1) or (3) of the Act is deemed to be furnished on the day it is received by the board.

Date for filing estimate of payroll

8(1) An employer who is subject to subsection 80(1) of the Act must furnish to the board the information required under that provision on or before the last day of February in each year.

Date for filing statement re nature of work

8(2) An employer who is subject to subsection 80(3) of the Act must furnish to the board the statement containing the information required under that provision not more than 10 days after the day on which the statement is requested by the board.

Administrative penalties under clause 86(1)(a) of the Act

8(3) The amount of the administrative penalty

- (a) for failing to comply with subsection 80(1) of the Act within the time prescribed in subsection (1) is the following:
 - (i) if the failure occurs and continues during the period March 1 to April 30, the amount equal to 5% of the employer's assessment,
 - (ii) if the failure continues after April 30, the amount equal to 10% of the employer's assessment,

for the year in which the estimate of the payroll is required or requested by the board, to a maximum of \$5,000; and

(b) for failing to comply with subsection 80(3) of the Act within the time prescribed in subsection (2) is the amount equal to 5% of the employer's assessment for the year in which the statement is requested by the board, to a maximum of \$5,000.

Administrative penalty under clause 86(1)(b) of the Act

8(4) The amount of the administrative penalty under clause 86(1)(b) of the Act (filing inaccurate information) is the amount equalling the lesser of

(a) \$5,000 per year; or

(b) 15% of the difference between

(i) the employer's assessment based on the employer's estimate of payroll and other information reported by the employer, and

(ii) the employer's assessment as determined by the board, based on the board's audit of the employer;

for the years in which the employer is audited by the board.

GENERAL

Independent administrative penalties

9 For certainty, a person is subject to more than one administrative penalty if the person's actions or inactions in respect of an accident or a requirement contravenes more than one provision of the Act or regulations for which an administrative penalty is provided.

Review

10 At least every three years, the Board of Directors must

(a) review the effectiveness of this regulation and, in the course of the review, consult with any persons affected by the regulation that the Board of Directors considers appropriate; and

(b) if the Board of Directors considers it advisable, amend or repeal the regulation.

Repeal

11 The *Interest, Penalties and Financial Matters Regulation*, Manitoba Regulation 65/2006, is repealed.

Coming into force

12 This regulation comes into force on the day it is registered under *The Statutes and Regulations Act*.

December 18, 2014 **The Workers Compensation Board:**

Ken Sutherland
Acting Chairperson